

## 目 录

### • 财税研究 •

- 个人所得税税制模式:公平与效率的权衡 ..... 余显财(3)  
收入不平等、政策偏向与最优财政再分配政策 ..... 刘穷志(10)  
分税制改革与中国全要素生产率演变 ..... 顾乃华(16)  
地方政府 FDI 税收竞争的策略性及其经济增长效应 ..... 杨晓丽(22)  
税收优惠能够促进就业吗?  
——基于企业所得税的分析 ..... 陈永伟 徐冬林(29)  
国际税收影响跨国公司资本结构选择的理论研究 ..... 张 磊(35)  
公共财政框架下我国预算制度改革研究 ..... 李冬妍(42)

### • 双月经济观察 •

#### 低碳经济发展的驱动因素研究

- 以浙江省为例 ..... 孙敬水 李志坚 陈稚蕊(48)  
中国“软实力”提升路径探析 ..... 苏忠林 王国强 晋文远(56)  
FDI 与中国产业关联分析 ..... 易会文 钱学锋 刘建明(61)

### • 理论广角 •

- 市场结构理论分析范式演进研究 ..... 胡志刚(68)

双边网络型市场结构下政府传媒规制及其优化 ..... 张利平(75)

### 学术杂志定价、质量与学术评价机制

——从双边平台视角的研究 ..... 赵 健 任剑新(81)

基于互补资产的企业持续成长理论研究 ..... 熊胜绪 张志刚(88)

### 空间动态外部性、企业异质性与出口决定

——基于中国制造业企业面板数据 ..... 赖永剑(94)

## • 金融研究 •

企业融资中的银行角色与最优融资契约 ..... 张 强(101)

### 人民币境外存量估计

——基于 ARDL 模型的实证分析 ..... 李继民(107)

### 县域金融运行与外部环境相关性研究

——以湖南省 88 个县(市)为例 ..... 唐 莘 冯湘勇(115)

我国基金持有人选时能力的实证分析 ..... 廖长友(121)

## • 企业管理 •

### 多维经济效率视角下的企业合并反垄断规制

——兼评“可口可乐与汇源合并案” ..... 穆 胜 卢代富(127)

### 上市公司违规动因研究

——基于管理层权力理论视角 ..... 陈 震 李艳辉(135)

---

英文目录、摘要 ..... 肖加元 胡浩志(141、142)

本期执行编辑：陈敦贤

---

期刊基本参数:CN42-1663/F \* 1958 \* B \* 16 \* 144 \* ZH \* P \* 10.00 \* 2200 \* 21 \* 2011-03

## CONTENTS

The Pattern of Personal Income Tax: Tradeoff between Equality and Efficiency .....	YU Xiancai(3)
Income Inequality, Policy Bias and the Optimal Fiscal Redistributive Policy ...	LIU Qiongzhhi(10)
Tax Sharing Reform and the Evolution of China's TFP .....	GU Naihua(16)
Tactical Tax Competition on FDI between Local Governments and Its Influences on FDI's Economic Growth Effects .....	YANG Xiaoli(22)
Does Tax Preference Improve Employment? An Investigation Based on Corporate Income Tax ...	CHEN Yongwei XU Donlin(29)
The Effects of International Tax on Capital Structure of Multinational Corporation .....	ZHANG Lei(35)
The Reform of Budget System in China within the Framework of Public Finance .....	LI Dongyan(42)
On Driving Factors of Low Carbon Economy Development Based on Zhejiang Province .....	SUN Jingshui LI Zhijian CHEN Zhirui(48)
On the Upgrading Path of China's Soft Power ...	SU Zhonglin WANG Guoqiang JIN Wenyuan(56)
Analysis of FDI and Industrial Correlation in China ...	YI Huiwen QIAN Xuefeng LIU Jianming(61)
On the Evolution of Market Structure Analysis Paradigm .....	HU Zhigang(68)
Government Regulation on Media and Its Optimization; Based on Two-Sided Networks Market Structure .....	ZHANG Liping(75)
The Price and Quality of Academic Journal and Academic Appraisal Mechanism in the View of Two-Sided Platform .....	ZHAO Jian REN Jianxin(81)
Theory of Enterprise's Sustained Growths Based on the Complementary Assets .....	XIONG Shengxu ZHANG Zhigang(88)
Spatial Dynamic Externalities, Firm Heterogeneity and Determinants of Export Based on the Micro-panel data of China Manufacturing Enterprises .....	LAI Yongjian(94)
The Bank Role in Corporate Finance and the Optimal Financing Contracts .....	ZHANG Tao(101)
Estimation of RMB Cash Stocks outside Mainland China Based on ARDL Model .....	LI Jimin(107)
Research on Correlation between County Financial Operation and External Environment: Based on the 88 Counties in Hunan Province .....	TANG Tang FENG Xiangyong(115)
An Empirical Analysis of the Shareholders' Timing Ability of Open-end Equity Mutual Fund in China ...	LIAO Changyou(121)
The Anti-monopoly by Regulating Enterprises Merger in the View of Multidimensional Economic Efficiencies: A Case Study of the Merger between Coca-Cola and HuiYuan .....	MU Sheng LU Daifu(127)
On Listed Companies' Motivation of Violation from the Perspective of Managerial Power Theory .....	CHEN Zhen LI Yanhui(135)